

HOUSE BILL 2833

By Todd

AN ACT to amend Tennessee Code Annotated, Section 67-5-1502, relative to the assessment appeals commission.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1502(b)(2), is amended by changing the period at the end of the subdivision to a semi-colon and adding the following language:

Provided, that at any one time, no more than one person elected to the office of assessor of property at the time of an appointment shall be eligible to be a member of the assessment appeals commission.

SECTION 2. Tennessee Code Annotated, Section 67-5-1502, is amended by adding the following language as new subsections as follows:

(m) Section 12-4-101 shall apply to any member of the assessment appeals commission.

(n) It shall be a conflict of interest for a member of the assessment appeals commission to vote on, and the member must recuse such member's self from voting on, an issue before the commission if the member:

(1) Has a direct or indirect interest in the property which is the subject of a complaint and appeal before the assessment appeals commission; or

(2) Was involved either directly or indirectly in a decision regarding the assessment, classification and value of property for purposes of taxation of property which is the subject of a complaint and appeal before the assessment appeals commission.

SECTION 2. Section 1 shall apply to any appointment made to the assessment appeals commission on or after the effective date of this act.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.